

Washington County Board of Equalization

Appeal Application Instructions

87 N 200 E, St. George, Utah 84770

Following is a list of instructions to assist you in completing the necessary information to initiate a real property market value appeal through the Board of Equalization.

- ◆ Carefully review the “Notice of Property Valuation and Tax Changes”.
- ◆ If you have evidence showing that the market value of your property is substantially lower than the County’s valuation, you may have grounds for an appeal.
- ◆ You may wish to consider the amount of tax dollars to be saved by the appeal process. A fair example would be approximately \$10.00 in taxes for every \$1,000 in valuation.
- ◆ Complete the “Application for Review of Market Value” for each property being appealed.
- ◆ Complete an “Application for Residential Exemption” and “Homeowner’s Questionnaire” for residentially improved properties.

WHAT EVIDENCE IS REQUIRED BY THE BOARD OF EQUALIZATION?

The required evidence should be based on the lien date of **January 1, 2010** and must be filed with the appeal application.

- ◆ A current appraisal made by a professional fee appraiser is considered to be the best evidence to demonstrate market value.
- ◆ Closing statements, if you recently purchased your property.
- ◆ A Minimum of Three (3) recent sales of properties located in or around your neighborhood that are similar to yours in size, age, condition and quality.

Completing the Request for Review of Property Market Value Form

1. Using your “Notice of Property Valuation and Tax Changes”, complete the owner of record, mailing address, property serial number, property account number and assessor’s market value. Indicate a phone number that you can be reached at from 8:00 a.m. to 5:00 p.m. and the address of the property you are appealing (if different from mailing address). ***This is required information and the appeal cannot be accepted without the above information.***
2. Indicate your Estimate of Value. ***Do not leave blank. Your Estimate of Value is required!***
3. Check the appropriate box indicating the “Basis for Requesting Review”.
4. Sign the form in the “Certification and Signature” box.
5. Indicate if you wish to schedule an in-person hearing or have the decision based upon the evidence you have submitted.
6. Enclose a copy of your “Notice of Property Valuation and Tax Changes”.
7. Enclose a copy of your evidence supporting your estimate of value.

Residentially improved properties require a completed “Application for Residential Exemption” and “Homeowner’s Questionnaire”.

A separate appeal application must be completed for each property you are appealing.

Return all property appeal applications to the Board of Equalization as soon as possible. *All appeals must be received prior to September 15, 2010.*

Application for Review of Market Value

Washington County Board of Equalization
87 North 200 East
St. George, UT 84770
Phone: (435)634-5703 Fax: (435) 652-5887

Log#

Account#

Parcel#

Owner's name		Property Location	
Mailing Address	City	State	Zip
Telephone Number		Daytime Phone Number	
Name of agent representing owner (if applicable)		Agent's Telephone Number	

Market Value shown on "Notice of Valuation and Tax Change" \$ _____
Owner's estimate of market value (required) _____
Basis used to determine appellant's market value (cost, income, sales, etc.) _____

Basis for Requesting Review

- ☐ Market value is not in agreement with similar properties.
(A minimum of three (3) comparables must be attached.)
- ☐ Market value not justified by comparable sales or by purchase price. (A minimum of three (3) comparable sales or a closing statement must be attached.)
- ☐ Market value not justified on basis of income derived from property. (Applicable only to commercial income producing property. A "three Year Income Analysis" form must be completed with the requested information and attached.)
- ☐ Primary/Non-Primary change only. No change to market value.
- ☐ Other reasons. (Explain below and attach supporting evidence.)

Request for Hearing

- ☐ I request an in-person hearing before the Board of Equalization.
- ☐ I do not wish to appear in-person. The Board of Equalization may make a decision based on the evidence submitted.

Certification and Signature

I certify that all statements here and before the Board are true, complete, and correct to the best of my knowledge. I understand that all information submitted to the Board, and the decision of the Board, are public record. If the Board is unable to make a decision prior to November 30th, I am still responsible to pay all the taxes due to avoid penalties and interest. If a refund is necessary it will include interest starting January 1st.

X _____

Signature of: ☐ Owner

Date

☐ Other: _____ (Authorization attached if signature is from someone other than the owner.)**Office Use Only**

Date Received _____ Appointment date and time _____

- ☐ Taxpayer was issued a "Notice of Intent to Dismiss the Appeal" on _____ and given ten (10) days to submit the necessary information. Documentation due on _____.

Complete each part of the application or it will be returned to you!
Attach all supporting documentation
Include a copy of your most recent Notice of Property Valuation and Tax Change
Must be received by September 15, 2010

APPLICATION FOR RESIDENTIAL EXEMPTION

WASHINGTON COUNTY ASSESSOR * 87 N 200 E Suite 201* ST GEORGE UT 84770 * 435-634-5703*Fax 435-652-5887

Pursuant to Utah Code Annotated 59-2-103.5 & Washington County Ordinance 2002-824-O

Owner Name: _____ Account: _____

Property Address: _____ Parcel: _____

Please answer the following questions:

YES **NO**

1. Do you own any homes other than the one noted in the property address above..... Y N

If YES, where

2. Do you pay your income taxes in Utah..... Y N

3. Do you use the property address above for your federal and state income tax returns..... Y N

4. Are you registered to vote in Washington County Y N

5. Do you bank with a local financial institution Y N

6. Are you employed in Washington County Y N

7. Are **all** your vehicles, boats, and RVs, registered in Washington County Y N

Please explain any NO answer:

Date of Purchase _____ Purchase Price _____ Please note any personal property included in the purchase (such as furniture) and its estimated value _____

Please note any special terms, considerations, concessions, or unusual circumstances which influenced the purchase:

Initial and complete ONE of the following:

* _____ OWNER'S PERMANENT FULL-TIME RESIDENCE: I am the owner of the above identified residential property in Washington County. I have no other permanent residences in Utah or any other state or province.

UTAH DRIVER LICENSE NUMBER:

- Driver License address on record must match property address claimed as full-time residence.

* _____ TENANT'S PERMANENT FULL-TIME RESIDENCE: I acknowledge that the tenant has no other permanent full-time residence in Utah or any other state or province.

A CURRENT COPY OF THE RENTAL CONTRACT MUST ACCOMPANY THIS APPLICATION

Tenant Name: _____ Tenant Phone: _____

* _____ The property identified above is **NOT** a permanent full-time residence.

I understand this declaration is available for public review and that any misrepresentation of the declaration above subjects the owner to the maximum penalty provided for in the law pursuant to Utah Code Annotated 59-2-309(2).

Signed: _____ Dated: _____ Daytime Phone: _____

Washington County Assessor
87 North 200 East St. George, Utah 84770 * (435) 634-5703*Fax (435) 652-5887
HOMEOWNER'S QUESTIONNAIRE



Name of Person Completing this form: _____

Owner: _____

Other: _____

Mailing Address _____

Telephone Number: _____ Date: _____

Property Street Address: _____

PROPERTY SERIAL NUMBER: _____

ACCOUNT NUMBER: _____

Appraised by: _____

Account updated? **YES / NO**

1. Is this your primary residence? () Yes () No () Rental

2. Estimate living area square footage (not basement area). _____

3. Total room count (Excluding basement rooms) - Indicate number of each room:

____ Living Room ____ Kitchen ____ Utility ____ Storage
____ Family Room ____ Dining Room ____ Den/Office ____ Media

4. Bedrooms above grade _____ Bedrooms in basement _____

5. Total number of baths. All levels and basement _____

6. Indicate number of plumbing fixtures per bathroom.

____ Bathroom with 1 sink / 1 toilet
____ Bathroom with 1 sink / 1 toilet / 1 tub/shower combo
____ Bathroom with 1 sink / 1 toilet / 1 shower / 1 tub (jetted or standard)
____ Bathroom with 2 sinks / 1 toilet / 1 tub/shower combo
____ Bathroom with 2 sinks / 1 toilet / 1 shower / 1 tub (jetted or standard)

7. Total plumbing fixtures? Indicate number of each.

____ Kitchen Sinks ____ Laundry Sinks ____ Other
____ Laundry Hookups ____ Water Heater ____ Water Softener

8. Total built-in appliances? - Indicate number of each

____ Dishwasher ____ Cooktop ____ Hood and Fan
____ Garbage Disposal ____ Wall oven ____ Trash Compactor
____ Microwave oven ____ Range ____ Central Vac

9. Type of counter tops (Formica, Corian, granite, tile, etc.)

Kitchen _____ Master Bath _____

Additional Baths _____

10. Check type of interior floor coverings:

() Carpet () Hardwood () Natural Stone
() Tile () Vinyl () Other _____

11. Ceiling height of first floor living area ? () 8' () 9' () 10'
() Other specify height _____

12. Number of direct vent fireplaces? (no chimney) _____
Number of fireplaces with chimney? _____
Wood burning or pellet stove? _____

13. Check item that best describes the heating system in your home:

() Gas furnace () Oil furnace
() Hot water baseboard () Ground Source
() Heat pump () Solar panels
() Radiant () Other _____

14. Describe cooling system (exclude window cooler):

() Central Air
() Evaporative
() Evaporative w/ducts
() None

15. Estimate basement square footage _____

16. Check item describing basement in your home:
() Full Basement () Half basement () None
If walkout please check () No. of entrances _____

17. Basement ceiling height ? () 8' () 9' () 10'

18. Of the above basement area, percent finished?
() 0% () 25% () 50% () 75% () 100%

19. Does the basement have a Kitchen? () Yes () No
Kitchenette? () Yes () No

20. Do you have a bonus room above garage? () Yes () No
Is it finished living area? () Yes () No

21. Do you have an in ground swimming pool? () Yes () No
Is there a spa built into pool? () Yes () No
In ground spa only? () Yes () No

22. Have you remodeled or added to the property?
() Yes () No If yes, what year? _____ Describe work done.

23. Who did you purchase the home from? (Within the last 3 years)
____ Developer ____ Contractor ____ Real estate company
____ Family member ____ Owner ____ Bank ____ Other

Date of Purchase _____

Purchase Price \$ _____

24. If home not purchased, did you have the home built? () Yes () No
Self? () Yes () No Contractor () Yes () No

Date home construction was complete _____

Construction Costs (building only) \$ _____

Land purchase price \$ _____ Date _____

25. Did the sales price/construction costs include the following?

Landscape/Sprinklers () Yes () No ____ Front ____ Back

Fencing () Yes () No ____ Sides ____ Back

26. Was there any personal property included in the sale? (Furniture, water rights, etc.) _____

If so, amount \$ _____